

## EXECUTIVE MESSAGE.

Executive Office, State of Texas,  
Austin, Texas, Feb. 25, 1895.

To the Senate:

Substitute Senate bill No. 17 is herewith returned without approval.

The bill is entitled "An act to transfer to the general revenue account parts of certain funds now in the State treasury to the credit of other accounts." The object is to transfer to the general revenue account, to be used in the payment of the current expenses of the State government, the sum of \$90,000, of which \$60,000 is taken from the unorganized county tax account, \$25,000 from the organized county tax account, \$3000 from the escheated estates account, and \$2000 from the settlement of estates account, and provision is made for returning the funds to the accounts from which they were taken by directing the Comptroller, when any claim is presented against these accounts, to transfer from the general revenue account back to the account against which such claim is presented an amount sufficient to pay such claim. The unorganized county tax account is a tax fund belonging to the unorganized counties, which under the law is to be held by the Treasurer until they are organized, when it is payable to them; the organized county tax account consists of taxes belonging to organized counties which are authorized to be paid directly into the treasury by non-residents of the counties, and is immediately subject to their order; and the two remaining accounts mentioned in this act are the proceeds of the sale of estates of deceased persons held by the Treasurer for heirs, under specific statutory provisions. It is evident that these special funds, paid into the treasury, and under the law to be held there for the particular purposes named, are by this act to be used for an entirely different purpose, namely, the payment of the current expenses of the State Government. This will not only tend to confuse accounts and create a false impression of the actual condition of the treasury, but it is believed to be in violation of section 7, article 8, of the Constitution, which provides: "The Legislature shall not have power to borrow, or in any manner divert from its purpose, any special fund that may or ought to come into the treasury; and shall make it penal for any person or persons to borrow, withhold, or in any manner divert from its purpose, any special fund, or any part thereof." The act appears to be constructed upon the theory that the funds may be diverted if provision be made for their restoration when needed. But the constitutional inhibition is directed broadly against

diverting the funds from their purpose under any circumstances or in any manner, however hedged about with safeguards, and no financial exigency should be permitted to warp its plain meaning.

C. A. CULBERSON.